

**Fill in this information to identify the case:**Debtor Name Heritage Specialty Foods, LLCUnited States Bankruptcy Court for the: \_\_\_\_\_ District of Oregon  
(State)Case number: 23-31368-pcm11

## Official Form 426

**Periodic Report Regarding Value, Operations, and Profitability of Entities  
in Which the Debtor's Estate Holds a Substantial or Controlling Interest**

12/17

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This is the *Periodic Report* as of 7/14/2023 on the value, operations, and profitability of those entities in which a Debtor holds, or two or more Debtors collectively hold, a substantial or controlling interest (a "Controlled Non-Debtor Entity"), as required by Bankruptcy Rule 2015.3. For purposes of this form, "Debtor" shall include the estate of such Debtor.

Heritage Specialty Foods, LLC holds a substantial or controlling interest in the following entities:

Name of Controlled Non-Debtor Entity	Interest of the Debtor	Tab #
Heritage Logistics Company, LLC	80%	1
Semya, LLC	38%	2

This *Periodic Report* contains separate reports (*Entity Reports*) on the value, operations, and profitability of each Controlled Non-Debtor Entity.

Each *Entity Report* consists of five exhibits.

*Exhibit A* contains the most recently available: balance sheet, statement of income (*loss*), statement of cash flows, and a statement of changes in shareholders' or partners' equity (*deficit*) for the period covered by the *Entity Report*, along with summarized footnotes.

*Exhibit B* describes the Controlled Non-Debtor Entity's business operations.

*Exhibit C* describes claims between the Controlled Non-Debtor Entity and any other Controlled Non-Debtor Entity.

*Exhibit D* describes how federal, state or local taxes, and any tax attributes, refunds, or other benefits, have been allocated between or among the Controlled Non-Debtor Entity and any Debtor or any other Controlled Non-Debtor Entity and includes a copy of each tax sharing or tax allocation agreement to which the Controlled Non-Debtor Entity is a party with any other Controlled Non-Debtor Entity.

*Exhibit E* describes any payment, by the Controlled Non-Debtor Entity, of any claims, administrative expenses or professional fees that have been or could be asserted against any Debtor, or the incurrence of any obligation to make such payments, together with the reason for the entity's payment thereof or incurrence of any obligation with respect thereto.

**This *Periodic Report* must be signed by a representative of the trustee or debtor in possession.**

Debtor Name Heritage Specialty Foods, LLC

Case number 23-31368-pcm11

The undersigned, having reviewed the *Entity Reports* for each Controlled Non-Debtor Entity, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that to the best of his or her knowledge, (i) this *Periodic Report* and the attached *Entity Reports* are complete, accurate, and truthful to the best of his or her knowledge, and (ii) the Debtor did not cause the creation of any entity with actual deliberate intent to evade the requirements of Bankruptcy Rule 2015.3

For non-individual Debtors:

**x** Shane Hendren  
Signature of Authorized Individual  
Shane Hendren  
Printed name of Authorized Individual  
Date 07/17/23  
MM / DD / YYYY

For individual Debtors:

**x** \_\_\_\_\_  
Signature of Debtor 1  
\_\_\_\_\_  
Printed name of Debtor 1  
Date \_\_\_\_\_  
MM / DD / YYYY

**x** \_\_\_\_\_  
Signature of Debtor 2  
\_\_\_\_\_  
Printed name of Debtor 2  
Date \_\_\_\_\_  
MM / DD / YYYY

***In re Heritage Specialty Foods, LLC***  
**Case No. 23-31368-pcm11 (Bankr. Dist. Or.)**

**Official Form 426**

**Tab 1**

**Heritage Logistics Company, LLC**

Debtor Name Heritage Specialty Foods, LLC

Case number 23-31368-pcm11

**Exhibit A: Financial Statements for Heritage Logistics Company, LLC**

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Debtor Name Heritage Specialty Foods, LLC

Case number 23-31368-pcm11

**Exhibit A-1: Balance Sheet for Heritage Logistics Company, LLC as of 12/31/23 and 6/2023**

[Provide a balance sheet dated as of the end of the most recent 3-month period of the current fiscal year and as of the end of the preceding fiscal year.

Describe the source of this information.]

See attached

# Heritage Logistic Company

## Balance Sheet

	FYE 2022	June 2023
<b>ASSETS</b>		
<b>Current Assets</b>		
General Checking	\$ (62,000)	\$ 126,622
Accounts Receivable	2,029,045	1,135,524
Inventory	2,042,809	1,187,311
Prepaid Expenses	2,979	(3,516)
Other Current Assets	1,900	1,064
<b>Total Current Assets</b>	<b>4,014,733</b>	<b>2,447,004</b>
<b>Noncurrent Assets</b>		
Projects in Progress	55,332	55,332
Leasehold Improvements	11,521	11,521
Tenant Improvements	1,103,794	1,103,794
Office Furniture & Computer Equip	48,220	50,219
Warehouse Equip	359,130	320,218
Vehicles	138,286	138,286
Accum. Depreciation	(314,988)	(374,880)
<b>Total Property and Equipment</b>	<b>1,401,294</b>	<b>1,304,489</b>
<b>Other Noncurrent</b>		
Deposits	10,893	10,893
Right of Use Asset	6,283,040	5,994,580
<b>Total Assets</b>	<b>\$ 11,709,960</b>	<b>\$ 9,756,966</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Current Liabilities</b>		
Line of Credit	1,456,332	679,615
Current Portion LTD	47,588	47,588
Accounts Payable	2,349,011	2,222,912
Accrued Payroll & Benefits	(11,849)	(49,403)
Other Accrued Liabilities	80,217	102,577
Accrued Administrative Costs	0	0
<b>Total Current Liabilities</b>	<b>3,921,298</b>	<b>3,003,288</b>
<b>Long Term Debt</b>		
Deferred Lease	86,808	0
Commerce Bank Loan	998	998
SBA EIDL Loan	1,591,312	1,576,148
Semya Note	200,981	200,981
Vehcile Loans	9,395	5,717
Lease Liability	7,691,053	7,399,365
<b>Total Long Term Debt</b>	<b>9,580,547</b>	<b>9,183,209</b>
<b>Total Liabilities</b>	<b>13,501,845</b>	<b>12,186,497</b>
<b>Equity</b>		
Equity	77,817	77,817
Retained Earnings	(1,141,651)	(1,869,703)
Net Income	(728,052)	(637,645)
<b>Total Equity</b>	<b>(1,791,886)</b>	<b>(2,429,531)</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 11,709,960</b>	<b>\$ 9,756,966</b>

Debtor Name Heritage Specialty Foods, LLC

Case number 23-31368-pcm11

**Exhibit A-2: Statement of Income (*Loss*) for Heritage Logistics Company, LLC for period ending 12/2022 and 6/23**

[Provide a statement of income (*loss*) for the following periods:

(i) For the initial report:

- a. the period between the end of the preceding fiscal year and the end of the most recent 3-month period of the current fiscal year; and
- b. the prior fiscal year.

(ii) For subsequent reports, since the closing date of the last report.

Describe the source of this information.]

See attached

# Heritage Logistics Company

## Income Statement

	FYE 2022	June 2023
<b>Revenue</b>		
Products	\$ 27,085,168	\$ 5,185,039
Warehousing	1,803,949	452,985
Discounts/Rebates/Allowances	(31,413)	(13,788)
Other Gross Revenue	60,720	25,671
<b>Revenue, net</b>	<b>28,918,424</b>	<b>5,649,908</b>
<b>Cost of Goods Sold</b>		
Products	25,459,981	5,018,263
Payroll,taxes & Benefits	1,560,470	393,680
Truck Expense	433,101	95,154
Equipment Expense	263,291	107,389
Warehouse Supplies	74,295	23,873
Other Cost of Goods Sold	2,181	(86)
<b>Total Cost of Sales</b>	<b>27,793,319</b>	<b>5,638,273</b>
<b>Gross Profit</b>	<b>1,125,105</b>	<b>11,635</b>
<b>Selling, General &amp; Administrative</b>		
Management Fees	150,988	52,000
Rent	562,389	151,605
Utilities	172,208	64,824
Auto Expense	88,723	29,262
Insurance Expense	45,585	11,786
Dues, Subscriptions, Licenses	2,762	350
Sales and Travel Expense	27,583	19,580
Professional Fees	6,639	8,045
Computer/IT	91,965	35,106
Property (Local) Tax Expense	135,068	28,596
Other Expenses	418,255	48,580
<b>Total Selling, General &amp; Administrative</b>	<b>1,702,166</b>	<b>449,735</b>
<b>EBITDA</b>	<b>(577,061)</b>	<b>(438,100)</b>
Depreciation Expense	82,834	74,447
Amortization Expense	-	-
Interest Expense	64,175	138,307
(Gain)/Loss on Non Operating	3,982	(13,208)
<b>Total Other (Income)/Expense</b>	<b>150,991</b>	<b>199,546</b>
<b>Net Income/(Loss)</b>	<b>\$ (728,052)</b>	<b>\$ (637,645)</b>



**Exhibit A-3: Statement of Cash Flows for Heritage Logistics Company, LLC for period ending 12/22 and 6/23**

[Provide a statement of changes in cash position for the following periods:

(i) For the initial report:

a. the period between the end of the preceding fiscal year and the end of the most recent 3-month period of the current fiscal year; and

b. the prior fiscal year.

(ii) For subsequent reports, since the closing date of the last report.

Describe the source of this information.]

See attached

**Heritage Logistic Company**  
**Statement of Cash Flows**

	FYE 2022	June 2023
<b>Net Income (Loss)</b>	\$ (728,052)	\$ (637,645)
<b>Non Cash items included in Net Income</b>		
Depreciation	82,834	74,447
<b>Changes in Operating Assets &amp; Liabilities</b>		
(Increase) Decrease in Accounts Receivable, net	(514,421)	893,521
(Increase) Decrease in Inventory, net	(749,575)	855,498
(Increase) Decrease in Prepaid Expense	(2,979)	6,495
Increase (Decrease) in Other Current Assets	(1,850)	836
Increase (Decrease) in Accounts Payable	376,267	(126,100)
Increase (Decrease) in Accrued Payroll and Related	(6,644)	(37,553)
Increase (Decrease) in Accrued Expenses	68,298	22,360
Net Cash Provided (Used) by Operations	(1,476,122)	1,051,859
<b>Cash Flows from Investing Activities</b>		
(Increase)/Decrease in Fixed Assets	(1,207,325)	22,358
(Increase) Decrease in Other Assets	(6,283,040)	288,460
Net Cash Provided (Used) by Investing Activities	(7,490,365)	310,818
<b>Cash Flows from Financing Activities</b>		
Net Borrowings (Paydowns) on LOC	(18,815)	(776,717)
Net Borrowings (Paydowns) on Deferred Lease	54,443	(86,808)
Net Borrowings (Paydowns) on Commerce Loan	(5,385)	-
Net Borrowings (Paydowns) on SBA	1,139,000	(15,164)
Net Borrowings (Paydowns) on Semya	-	-
Net Borrowings (Paydowns) on Vehicle	(8,232)	(3,678)
Net Borrowings (Paydowns) on Lease	7,691,053	(291,688)
Net Borrowings (Paydowns) on Equity	-	-
Net cash flow provided by Financing Activities	8,852,064	(1,174,055)
<b>Increase (Decrease) in Cash</b>	(114,422)	188,621
<b>Beginning Cash</b>	52,423	(62,000)
<b>Ending Cash</b>	\$ (62,000)	\$ 126,622

Debtor Name Heritage Specialty Foods, LLC

Case number 23-31368-pcm11

**Exhibit A-4: Statement of Changes in Shareholders'/Partners' Equity (*Deficit*) for Heritage Logistics Company, LLC  
for period ending [date]**

[Provide a statement of changes in shareholders'/partners equity (*deficit*) for the following periods:

(i) For the initial report:

a. the period between the end of the preceding fiscal year and the end of the most recent 3-month period of the current fiscal year; and

b. the prior fiscal year.

(ii) For subsequent reports, since the closing date of the last report.

Describe the source of this information.]

See balance sheet

**Exhibit B: Description of Operations for Heritage Logistics Company, LLC**

[Describe the nature and extent of the Debtor's interest in the Controlled Non-Debtor Entity.

Describe the business conducted and intended to be conducted by the Controlled Non-Debtor Entity, focusing on the entity's dominant business segments.

Describe the source of this information.]

Heritage Logistics Company, LLC ("HLC") was a distribution company providing customers with refrigerated deliveries, storage for frozen and chilled goods, as well as all-inclusive warehousing services such as inventory fulfillment, repalletizing, staging and shipping.

HLC was initially established to provide the Debtor's customers with better distribution services. The Debtor invested \$80,000 for an 80% ownership in the company. Over time, HLC grew into a full-fledged distributor and found itself competing with much larger operations. Despite investment and support from the Debtor and its family owners, HLC's small size made its business model unviable.

HLC ceased day to day operations effective April 10th, 2023, and is continuing its efforts for orderly wind down.

The source of this information are personnel and records of both the Debtor and HLC.

Debtor Name Heritage Specialty Foods, LLC

Case number 23-31368-pcm11

**Exhibit C: Description of Intercompany Claims**

[List and describe the Controlled Non-Debtor Entity's claims against any other Controlled Non-Debtor Entity, together with the basis for such claims and whether each claim is contingent, unliquidated or disputed.

Describe the source of this information.]

HLC has no known claims against any other Controlled Non-Debtor Entity.

The sources of this information are the personnel and records of the Debtor, HLC, and Semya, LLC.

**Exhibit D: Allocation of Tax Liabilities and Assets**

[Describe how income, losses, tax payments, tax refunds, or other tax attributes relating to federal, state, or local taxes have been allocated between or among the Controlled Non-Debtor Entity and one or more other Controlled Non-Debtor Entities.

Include a copy of each tax sharing or tax allocation agreement to which the entity is a party with any other Controlled Non-Debtor Entity.

Describe the source of this information.]

There are no allocation agreements between Heritage Logistics Company and any other Controlled Non-Debtor Entity.

The source of this information are personnel and records of both the Debtor and HLC.

Debtor Name Heritage Specialty Foods, LLC

Case number 23-31368-pcm11

**Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor**

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[Describe any payment made, or obligations incurred (or claims purchased), by the Controlled Non-Debtor Entity in connection with any claims, administrative expenses, or professional fees that have been or could be asserted against any Debtor.

Describe the source of this information.]

No payments otherwise payable by the Debtor have been paid by the Controlled Non-Debtor Entity.

The source of this information are personnel and records of both the Debtor and HLC.

***In re Heritage Specialty Foods, LLC***  
**Case No. 23-31368-pcm11 (Bankr. Dist. Or.)**

**Official Form 426**

**Tab 2**

**Semya, LLC**



Debtor Name Heritage Specialty Foods, LLC

Case number 23-31368-pcm11

**Exhibit A: Financial Statements for Semya, LLC**

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Debtor Name Heritage Specialty Foods, LLC

Case number 23-31368-pcm11

**Exhibit A-1: Balance Sheet for Semya, LLC as of December 31, 2022 and July 2, 2023**

[Provide a balance sheet dated as of the end of the most recent 3-month period of the current fiscal year and as of the end of the preceding fiscal year.

Describe the source of this information.]

See attached

**Semya, LLC**  
**Balance Sheet**  
As of December 31, 2022

12:19 PM  
07/11/2023  
Accrual Basis  
Dec 31, 22

**ASSETS**

Current Assets

Checking/Savings

10150 · Commerce Bank - Checking 187,478.12

Total Checking/Savings 187,478.12

Accounts Receivable

11000 · Accounts Receivable 29,366.42

Total Accounts Receivable 29,366.42

Other Current Assets

12200 · Prepaid Expense 1,043.00

13000 · Loan - HSF 3,439,396.15

14000 · Loan HLC 200,981.00

Total Other Current Assets 3,641,420.15

Total Current Assets 3,858,264.69

Fixed Assets

15000 · Equipment - HSF 33,474.94

15100 · Leasehold Improvements 194,886.78

16000 · Equipment Lease -HSF 52,320.05

17000 · Accumulated Depreciation 7,292.78

Total Fixed Assets 287,974.55

Other Assets

Pre-Paid Rent -20,000.00

Total Other Assets -20,000.00

**TOTAL ASSETS 4,126,239.24**

**LIABILITIES & EQUITY**

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable 21,401.84

Total Accounts Payable 21,401.84

Total Current Liabilities 21,401.84

Long Term Liabilities

28110 · TCB Loan - 9004 6,681.62

28120 · TCB Loan - Equipment 9005 242,314.48

Total Long Term Liabilities 248,996.10

Total Liabilities 270,397.94

Equity

30000 · Members Capital

30010 · Member Draws - Semon&Irina -61,000.00

30050 · Member Capital - Semon&Irina 1,010,221.50

30110 · Member Draws - HSF -43,000.00

30150 · Member Capital - HSF 797,862.45

Total 30000 · Members Capital 1,704,083.95

32000 · Retained Earnings -145,938.64

Net Income 2,297,695.99

Total Equity 3,855,841.30

**TOTAL LIABILITIES & EQUITY 4,126,239.24**

**Semya, LLC**  
**Balance Sheet**  
As of July 2, 2023

6:00 PM  
07/10/2023  
Accrual Basis  
Jul 2, 23

**ASSETS**

Current Assets

Checking/Savings

10150 · Commerce Bank - Checking 15,175.36

Total Checking/Savings 15,175.36

Accounts Receivable

11000 · Accounts Receivable 114,248.65

Total Accounts Receivable 114,248.65

Other Current Assets

12200 · Prepaid Expense 1,043.00

13000 · Loan - HSF 3,439,396.15

14000 · Loan HLC 200,981.00

Total Other Current Assets 3,641,420.15

Total Current Assets 3,770,844.16

Fixed Assets

15000 · Equipment - HSF 33,474.94

15100 · Leasehold Improvements 344,886.78

16000 · Equipment Lease -HSF 52,320.05

17000 · Accumulated Depreciation 7,292.78

Total Fixed Assets 437,974.55

Other Assets

Pre-Paid Rent -20,000.00

Total Other Assets -20,000.00

**TOTAL ASSETS 4,188,818.71**

**LIABILITIES & EQUITY**

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable -60,595.56

Total Accounts Payable -60,595.56

Other Current Liabilities

27000 · Member Loan 25,000.00

Total Other Current Liabilities 25,000.00

Total Current Liabilities -35,595.56

Long Term Liabilities

28110 · TCB Loan - 9004 6,681.62

28120 · TCB Loan - Equipment 9005 207,066.69

Total Long Term Liabilities 213,748.31

Total Liabilities 178,152.75

Equity

30000 · Members Capital

30010 · Member Draws - Semon&Irina -78,000.00

30050 · Member Capital - Semon&Irina 1,010,221.50

30110 · Member Draws - HSF -43,000.00

30150 · Member Capital - HSF 797,862.45

Total 30000 · Members Capital 1,687,083.95

32000 · Retained Earnings 2,151,757.35

Net Income 171,824.66

Total Equity 4,010,665.96

**TOTAL LIABILITIES & EQUITY 4,188,818.71**

Debtor Name Heritage Specialty Foods, LLC

Case number 23-31368-pcm11

**Exhibit A-2: Statement of Income (*Loss*) for Semya, LLC for January through December 2022 & pd ending June 2023**

[Provide a statement of income (*loss*) for the following periods:

(i) For the initial report:

- a. the period between the end of the preceding fiscal year and the end of the most recent 3-month period of the current fiscal year; and
- b. the prior fiscal year.

(ii) For subsequent reports, since the closing date of the last report.

Describe the source of this information.]

See attached

**Semya, LLC**  
**Profit & Loss**  
January through December 2022

3:55 PM  
07/11/2023  
Accrual Basis  
Jan - Dec 22

Ordinary Income/Expense

Income

47400 · Rental Income - HSF	170,238.19
47450 · NNN Revenue	4,959.58
47500 · Soup Sales - Sandy	1,789.29
47600 · Interest Income	92,793.59

Total Income	<u>269,780.65</u>
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Gross Profit	269,780.65
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Expense

62100 · Guaranteed Payments - Semon	105,000.00
67000 · Depreciation Expense	10,637.93
68400 · Travel Expense	17,128.58
70000 · Rent Expense	156,228.99
71000 · Repair and Maintenance	307,140.48
74200 · Professional Fees	22,130.25
75000 · Legal Fees	49,696.42
85000 · Taxes - Property	-27,809.50
85200 · Interest Expense	35,151.28
85300 · Bank Service Charges	346.70

Total Expense	<u>675,651.13</u>
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Net Ordinary Income	-405,870.48
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Other Income/Expense

Other Income

47800 · Gain/Loss on Sale of Asset	2,703,566.47
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Total Other Income	<u>2,703,566.47</u>
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Net Other Income	<u>2,703,566.47</u>
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Net Income	<u><u>2,297,695.99</u></u>
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**Semya, LLC**  
**Profit & Loss**  
January through June 2023

3:03 PM  
07/14/2023  
Accrual Basis  
Jan - Jun 23

Ordinary Income/Expense	
Income	
47600 · Interest Income	206,882.23
Total Income	<u>206,882.23</u>
Gross Profit	206,882.23
Expense	
62100 · Guaranteed Payments - Semon	35,000.00
68400 · Travel Expense	3,501.68
71000 · Repair and Maintanance	11,511.24
74200 · Professional Fees	10,000.00
75000 · Legal Fees	7,127.44
85000 · Taxes - Property	150.00
85200 · Interest Expense	-32,382.89
85300 · Bank Service Charges	150.10
Total Expense	<u>35,057.57</u>
Net Ordinary Income	<u>171,824.66</u>
Net Income	<u><u>171,824.66</u></u>

**Exhibit A-3: Statement of Cash Flows for Semya, LLC for January through December 2022 & pd ending June 2023**

[Provide a statement of changes in cash position for the following periods:

(i) For the initial report:

a. the period between the end of the preceding fiscal year and the end of the most recent 3-month period of the current fiscal year; and

b. the prior fiscal year.

(ii) For subsequent reports, since the closing date of the last report.

Describe the source of this information.]

See attached



**Semya, LLC**  
**Statement of Cash Flows**  
January through December 2022

4:00 PM  
07/11/2023

	<u>Jan - Dec 22</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	2,297,695.99
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	85,475.59
13000 · Loan - HSF	-2,836,860.61
20000 · Accounts Payable	22,937.34
Net cash provided by Operating Activities	<u>-430,751.69</u>
<b>INVESTING ACTIVITIES</b>	
15100 · Leasehold Improvements	88,756.00
15200 · Land - Boberg	408,000.00
15300 · Building - Boberg	1,292,000.00
15400 · Building - Sandy	895,000.00
17000 · Accumulated Depreciation	-285,006.22
Net cash provided by Investing Activities	<u>2,398,749.78</u>
<b>FINANCING ACTIVITIES</b>	
28110 · TCB Loan - 9004	-1,866,565.40
28120 · TCB Loan - Equipment 9005	-68,307.26
30000 · Members Capital:30110 · Member Draws - HSF	-9,000.00
Net cash provided by Financing Activities	<u>-1,943,872.66</u>
Net cash increase for period	24,125.43
Cash at beginning of period	163,352.69
Cash at end of period	<u><u>187,478.12</u></u>

**Semya, LLC**  
**Statement of Cash Flows**  
January through June 2023

3:04 PM  
07/14/2023

	<u>Jan - Jun 23</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	171,824.66
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	-84,882.23
20000 · Accounts Payable	-81,997.40
27000 · Member Loan	25,000.00
Net cash provided by Operating Activities	<u>29,945.03</u>
<b>INVESTING ACTIVITIES</b>	
15100 · Leasehold Improvements	-150,000.00
Net cash provided by Investing Activities	<u>-150,000.00</u>
<b>FINANCING ACTIVITIES</b>	
28120 · TCB Loan - Equipment 9005	-35,247.79
30000 · Members Capital:30010 · Member Draws - Semon&Irina	-17,000.00
Net cash provided by Financing Activities	<u>-52,247.79</u>
Net cash increase for period	-172,302.76
Cash at beginning of period	187,478.12
Cash at end of period	<u><u>15,175.36</u></u>

**Exhibit A-4: Statement of Changes in Shareholders'/Partners' Equity (*Deficit*) for Semya, LLC**  
**for period ending [date]**

[Provide a statement of changes in shareholders'/partners equity (*deficit*) for the following periods:

(i) For the initial report:

a. the period between the end of the preceding fiscal year and the end of the most recent 3-month period of the current fiscal year; and

b. the prior fiscal year.

(ii) For subsequent reports, since the closing date of the last report.

Describe the source of this information.]

See balance sheets provided previously

**Exhibit B: Description of Operations for Semya, LLC**

[Describe the nature and extent of the Debtor's interest in the Controlled Non-Debtor Entity.

Describe the business conducted and intended to be conducted by the Controlled Non-Debtor Entity, focusing on the entity's dominant business segments.

Describe the source of this information.]

Semya LLC was established in 2019 as a real estate holding company helping manage two properties that the Debtor operated out of (NE Sandy Blvd location was owned by Semon and Irina Kharif, while SW Boberg Rd building was owned by the Debtor). With the onset of the Covid 19 Pandemic, the Debtor downsized to a single location, which allowed Semya to lease out its SW Boberg Rd facility to an outside party.

In 2020 and 2021, Semya loaned money to the Debtor for leasehold improvements at the NE Sandy Blvd location to help increase manufacturing capacity as the company continued to grow with their customers:

6/29/2020: \$500,000 loan for research & development kitchen at Sandy Blvd.

7/21/2021: \$100,000 loan for fall 2021 capacity

In 2021 the families that own the Debtor decided to sell the production facility and other business-related property and enter into a long-term lease for a much larger space in Milwaukie, Oregon that could accommodate all of the business activities.

Semya loaned proceeds from the sale of the 2 buildings to Heritage Specialty Foods to be used in investment in leasehold improvements:

9/28/2022: \$2,281,128.07 loan for buildout of Milwaukie facility

11/25/2022: \$555,732.54 loan for buildout of Milwaukie facility

The Debtor holds a 38% membership interest in Semya, with Semon and Irina Kharif each holding 31% membership interests.

Debtor Name Heritage Specialty Foods, LLC

Case number 23-31368-pcm11

**Exhibit C: Description of Intercompany Claims**

[List and describe the Controlled Non-Debtor Entity's claims against any other Controlled Non-Debtor Entity, together with the basis for such claims and whether each claim is contingent, unliquidated or disputed.

Describe the source of this information.]

Semya has no known claims against any other Controlled Non-Debtor Entity.

The sources of this information are the personnel and records of the Debtor, HLC, and Semya, LLC.

**Exhibit D: Allocation of Tax Liabilities and Assets**

[Describe how income, losses, tax payments, tax refunds, or other tax attributes relating to federal, state, or local taxes have been allocated between or among the Controlled Non-Debtor Entity and one or more other Controlled Non-Debtor Entities.

Include a copy of each tax sharing or tax allocation agreement to which the entity is a party with any other Controlled Non-Debtor Entity.

Describe the source of this information.]

There are no allocation agreements between Semya and any other Controlled Non-Debtor Entity.

The source of this information are personnel and records of both the Debtor and Semya.

Debtor Name Heritage Specialty Foods, LLC

Case number 23-31368-pcm11

**Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor**

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[Describe any payment made, or obligations incurred (or claims purchased), by the Controlled Non-Debtor Entity in connection with any claims, administrative expenses, or professional fees that have been or could be asserted against any Debtor.

Describe the source of this information.]

Semya LLC paid Leonard Law Group LLC (the Debtor's general bankruptcy counsel) a retainer of \$10,000 as already disclosed in counsel's employment application (ECF No. 9).